



# Review of Transfers Pursuant to the Flexibility Proviso Fiscal Year 2003–04

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## **Background**

Since Fiscal Year 2002-03, the General Assembly has given districts greater financial flexibility with which to address mid-year revenue shortfalls. In the 2002-03 General Appropriation Act, two provisos, 1.67 and 1A.59, were adopted allowing school districts to transfer up to twenty percent of funds between programs to any instructional program with the same funding source and to allow districts to carry forward any unexpended funds from the prior fiscal year into the current fiscal year. After additional mid-year revenue shortfalls in Fiscal Year 2002-03, the General Assembly in March of 2003 adopted a joint resolution, Act No. 102, to expand the amount districts could transfer. The resolution allowed all school districts and special schools to transfer revenue between programs to any instructional program with the same funding source and to make "expenditures for direct classroom instructional programs and essential operating costs from any state source without regard to fund type with the exception of school building bond funds."

In the 2003-04 General Appropriation Act, the original flexibility provisos were amended to increase the amount of funds that could be transferred from twenty to one hundred percent, to allow funds to be transferred to programs regardless of funding sources, and to require the Education Oversight Committee to report on the utilization of the flexibility proviso. The current flexibility provisos state:

"For 2003-04, all school districts and special schools of this State may transfer up to one hundred percent of funds between programs to any instructional program provided the funds are utilized for direct classroom instruction. The South Carolina Department of Education must establish a procedure for the review of all transfers authorized by this provision. The details of such transfers must be provided to members of the General Assembly upon request. School districts and special schools may carry forward unexpended funds from the prior fiscal year into the current fiscal year to be used for the same purpose. All transfers executed pursuant to this provision must be completed by May first of the current fiscal year. All school districts and special schools of this State may expend funds received from the Children's Education Endowment Fund for school facilities and fixed equipment assistance, for any instructional program. The Education Oversight Committee shall review the utilization of the flexibility provision to determine how it enhances or detracts from the achievement of the goals of the educational accountability system, including the ways in which school districts and the state organize for maximum benefit to classroom instruction, priorities among existing programs and services, and the impact on short, as well as, long-term objectives. The State Department of Education shall provide the reports on the transfers to the Education Oversight Committee for the comprehensive review. This review shall be provided to the members of the General Assembly annually." (Provisos 1.63. and 1A.49. of the 2003-04 General Appropriation Act)

## **Implementation**

According to the provisos, the Department of Education was required to implement the procedures for transferring funds between programs, and the Education Oversight Committee was responsible for reviewing the utilization of the flexibility provisos. In consultation with the EOC, the Department of Education developed and adopted the form and flexibility procedures for all districts to follow along with sample accounting transactions. These forms and directions were posted on the Department's website and are included in the appendix. There were two distinct forms developed – one expressly for transfers from the Barnwell (Children's Endowment) Fund and another for all other transfers. As required by the proviso, all transfers were to be submitted by May 1 of the fiscal year to the Department.

The forms developed and used by districts to request transfers specifically required the name of the program and sub-fund that monies would be transferred from, the current allocation, the amount of the transfer and the program to which the funds were to be allocated along with the sub-fund. Furthermore, districts were asked to attach a written justification of the transfer. Signatures of the chair of the local school district board and of the superintendent were also required on the transfer document.

Because the proviso specifically states that funds transferred must be utilized for direct classroom instruction, the Department notified districts of specific programs that were not governed by the proviso. First, transfers from special revenue codes (800 and 900) and EIA (300) could not be transferred to the General Fund except for to pay for teacher salary salaries and fringes. The General Fund refers to the Education Finance Act. Special revenue codes 800 and 900 include such programs as the Education Accountability Act, increase in high school diploma requirements, career and technology equipment, adult education, school technology, and ADEPT. Again, because the proviso specifically allows transfers only for direct classroom instruction, the Department expressly excluded from the flexibility proviso transfers into and out of the following programs:

- Teacher salary supplement/fringe
- National Board certification
- Principal/Teacher/Curriculum Specialists
- Teacher Supply
- Principal salary supplement
- Part-time benefits
- Teacher of the Year Awards
- Bus driver salary supplement
- Refurbishment of K-8 science kits
- All lottery funds

After consulting with the Senate Finance Committee and the House Ways and Means Committee, the Department of Education determined that the flexibility

provisos affected only EIA, general fund, and the Barnwell (Children's Endowment) Fund for school facilities and fixed equipment assistance. No transfers of lottery funds were permitted.

Throughout the fiscal year, the Office of Finance at the Department of Education reminded school districts of the flexibility option. In the July, August, September, October, February, March and April editions of the *Monthly Financial Aid Newsletter*, the Office of Finance reminded districts of the flexibility option. At a spring conference for school business officers, the Director of the Office of Finance conducted a roundtable discussion of the flexibility provision and required documentation.

### **Utilization of Flexibility Proviso**

The flexibility proviso requires the EOC to "review the utilization of the flexibility provision to determine how it enhances or detracts from the achievement of the goals of the educational accountability system, including the ways in which school districts and the state organize for maximum benefit to classroom instruction, priorities among existing programs and services, and the impact on short, as well as, long-term objectives." To determine whether the flexibility provision improves or detracts from academic achievement, the EOC first reviewed the actual transfer documents to determine: (1) the programs which were reduced and the amount of the reductions; (2) the programs which were increased and the amount of the increases; (3) the justification for the transfer as stated by the school district; and (4) the extent to which districts used the flexibility proviso.

### **Transfers from the Barnwell (Children's Endowment) Fund**

Chapters 143 and 144 of Title 59 of the South Carolina Code of Laws create and allocate funds from the Children's Education Endowment Fund. Revenue from the nuclear waste disposal receipts is deposited by the State Treasurer into the Children's Education Endowment Fund. Thirty percent of these monies must be allocated to Higher Education Scholarship Grants and used as provided in Section 59-143-30, and seventy percent of these monies must be allocated to Public School Facility Assistance and used as provided in Chapter 144 of Title 59. Of the funds available to school districts, 35% are allocated based on the weighted pupil units, 35% on the EFA formula, 15% on a standardized assessment of districts' needs and 15% based on an equalized effort. The remaining 30% is allocated based on the replacement cost of the school buildings in a district based on the age of the existing building and on the space needs of the district. School districts are required to use the monies from the fund to construct, improve, enlarge or renovate facilities. The expressed legislative intent of the program is to provide adequate school facilities. The funds remain

in the Children's Education Endowment Fund at the State Treasurer's Office until the districts drawn down its allocation which must occur within six years of the initial authorization.

Through the flexibility provisos, districts were given the ability to transfer funds from their Barnwell allocation to other programs. School districts were allowed to transfer Barnwell Facilities which had been allocated for 1997 through 2003 projects. As of July 1, 2003 school districts had a total of \$28,206,236 in unexpended Barnwell Fund monies. On September 3, 2003 another allocation of \$21,417,214 was made to school districts. Consequently, the total amount of Barnwell Funds which could have been transferred in Fiscal Year 2003-04 was \$49,623,450. During Fiscal Year 2003-04 twenty-two districts requested and received approval to transfer \$8,429,451.56 in Barnwell Funds or approximately 17% of the total available amount to other purposes. The following table summarizes the total amount of funds transferred from these project years.

#### **Transfers FROM the Barnwell (Children's Endowment) Fund**

<b>1999 Projects</b>	<b>2000 Projects</b>	<b>2001 Projects</b>	<b>2002 Projects</b>	<b>2003 Projects</b>	<b>TOTAL:</b>
<b>\$514,433.65</b>	<b>\$315,467.55</b>	<b>\$1,177,128.25</b>	<b>\$2,851,743.95</b>	<b>\$3,570,678.16</b>	<b>\$8,429,451.56</b>

Approximately 98.48% of the funds transferred were allocated to the General Fund and 1.52% to Academic Assistance Programs. The General Fund is defined as appropriations to the Education Finance Act, home schooling, transportation for special needs students, school bus driver salary, retiree insurance, fringe benefits, health/dental benefits, and attendance supervisor salaries. General Fund refers to all 100 subfunds as defined in the *2003-04 SDE Funding Manual* and totaled \$1,504,099,475 for Fiscal Year 2003-04. And, Academic Assistance refers to the EIA-funded program created by Act 135 of 1993 to provide early intervention to at-risk students and academic assistance.

#### **Transfers of the Barnwell (Children's Endowment) Fund TO**

<b>Program</b>	<b>Code</b>	<b>Amount</b>	<b>% of Total</b>
<b>General Fund</b>	<b>100</b>	<b>\$8,301,654.66</b>	<b>98.48%</b>
<b>Academic Assistance</b>	<b>348</b>	<b>\$127,796.90</b>	<b>1.52%</b>

Table A in the appendix is a detailed listing of the transfers approved from the Children's Endowment Funds. Six school districts, Anderson 5, Chester, Edgefield, Florence 1, Marion 2 and Newberry transferred funds from more than one year's account. According to the justifications filed by the districts which opted to transfer funds designated for building construction and renovation, funds were used to offset revenue shortfalls in local and state funding.

The following table summarizes the timeframe by which districts requested transfers from the Children's Endowment Fund. Transfers from this account occurred periodically during the fiscal year.

#### **Transfers from the Barnwell (Children's Endowment) Fund**

<b>Districts Requesting Transfers Between July 1 and December 31:</b>	<b>Districts Requesting Transfers Between January 1 and March 30:</b>	<b>Districts Requesting Transfers Between April 1 and May 1:</b>
<i>Anderson 5 (Multiple Transfers)</i>	<i>Bamberg 1</i>	<i>Allendale</i>
<i>Florence 1 (Multiple Transfers)</i>	<i>Colleton</i>	<i>Anderson 4</i>
<i>Florence 3</i>	<i>Jasper</i>	<i>Barnwell 19</i>
<i>Hampton 1</i>	<i>Sumter 2</i>	<i>Barnwell 45</i>
<i>Marion 2</i>	<i>Sumter 17</i>	<i>Chester</i>
<i>Spartanburg 1</i>		<i>Chesterfield</i>
		<i>Edgefield</i>
		<i>Marion 1</i>
		<i>Newberry</i>
		<i>Orangeburg 3</i>
		<i>Pickens</i>

#### **Transfers from State Revenue and EIA**

Approximately fifty school districts and one special school district, Palmetto Unified, requested and transferred funds from state revenue and EIA programs. Of these fifty districts, seventeen also transferred funds from the Barnwell (Children's Endowment Fund). The districts requested transfers on sixty-one individual transfer request forms. Between July 1 and December 31 there were ten separate transfer requests submitted by school districts, and between January 1 and March 30 another 17 transfer requests were submitted. The majority of transfers, 34, were made between April 1 and May 1. Table B in the appendix is a summary of these transfers.

The total amount of funds transferred from state revenue and EIA sub-funds totaled \$20,858,776.81. Using the state allocation figures published in the 2003-04 SDE Funding Manual, assuming that districts would not transfer funds from

EFA, and exempting program allocations exempt from the flexibility proviso, it was determined that approximately \$368,412,116 in EIA and restricted state revenue was the total amount that could have been transferred by school districts. (See Table C in the Appendix.) Consequently, approximately 5.6% of all funds eligible for transferring were actually transferred. The least amount transferred from any one program was \$141.60 and the largest transfer from one line item was \$1,869,089. The least amount of transfers requested by any one district totaled \$2,381. The largest total amount of transfers requested by any one district from state and EIA programs totaled \$1,869,089.

School districts requested transfers from a total of twenty-eight programs funded through EIA and state revenue. Over 60% of all transfers came from the reduce class size program. Section 59-63-65 of the South Carolina Code of Laws provides special funding for school districts “which choose to reduce class size to fifteen to one in grades one through three.” Using the general fund appropriations for this program, the boards of trustees of each school district may implement the lower pupil-teacher ratios on a school by school, grade by grade, or class by class basis. A local match based on the second preceding year EFA formula is required. In the majority of school districts, districts made the decision not to provide a reduced class size of 15:1 in grades one through three. Instead, these districts opted to maintain comparable class sizes in all elementary grades. Furthermore, districts with limited local revenues may have opted to transfer these funds to avoid raising the required local match as well.

Another twenty-six percent of the total funds transferred came from summer school programs and Act 135 K-3. Some districts noted that other funds will pay for summer school programs. Others stated that academic assistance during the school year would be provided rather than summer school. Consistently, the school districts justified these requests noting that the funds would be “utilized for direct classroom instruction.” The following table shows the breakdown of the transfers from these twenty-eight programs:

<b>Program</b>	<b>Code*</b>	<b>Total Amount Transferred FROM</b>	<b>% of Total Transferred</b>
Reduce Class Size Carry Forward	229	\$12,490.00	0.06%
Local School Innovation	307	\$751,062.36	3.60%
Parenting/Family Literacy	313	\$162,466.74	0.78%
Advanced Placement	315	\$375.00	0.00%
AP Singleton	317	\$960.00	0.00%
Gifted and Talented Academic	320	\$27,113.95	0.13%
Gifted and Talented Artistic	322	\$143,551.76	0.69%
Junior Scholars	323	\$141.60	0.00%
Vocational Equipment	325	\$113,679.93	0.54%
Critical Teaching Needs	327	\$26,235.00	0.13%
Retraining Grants	329	\$226,159.82	1.08%
Professional Development on the Standards	334	\$95,490.03	0.46%
Four-Year-Old Early Childhood	340	\$17,396.75	0.08%
<b>Academic Assistance K-3</b>	346	\$2,860,621.00	13.71%
<b>Academic Assistance 4-12</b>	348	\$640,152.00	3.07%
Reading Recovery	349	\$25,965.96	0.12%
Intervention	370	\$30,000.00	0.14%
School to Work	392	\$12,538.00	0.06%
Homework Centers	395	\$182,254.67	0.87%
High School Diploma Requirements	901	\$471,000.00	2.26%
Vocational Equipment (General Fund)	905	\$77,479.00	0.37%
Adult Education-Literacy	914	\$6,500.00	0.03%
Adult Education –Basic	918	\$15,000.00	0.07%
Alternative Schools	923	\$102,343.00	0.49%
<b>Reduce Class Size</b>	929	\$12,555,404.92	60.19%
<b>Summer School</b>	931	\$2,028,590.56	9.73%
School Resource Officer	933	\$30,935.00	0.15%
Middle School Initiative	934	\$242,869.76	1.16%
<b>TOTAL:</b>		<b>\$20,858,776.81</b>	

\* 300 codes refer to EIA funds and 900 to General Fund programs.

An analysis of the \$20.8 million in transfers concludes that nine programs were increased as a result of the flexibility proviso. Over half of the transfers were reallocated to the Act 135 Academic Assistance programs for instructional salaries and fringes. The Early Childhood Development and Academic Assistance Act of 1993 targeted EIA funding for: (1) early childhood education and prevention in grades K-3 and (2) academic assistance for students in grades 4-12. In the EIA budget of the general appropriation act, the General Assembly appropriates funds for academic assistance. For the Fiscal Year 2003-04, the original EIA allocation for Act 135 academic assistance K-3 was \$60,430,446 and \$55,781,951 for grades 4-12 for a total allocation of \$116,212,397. According to the *2003-04 SDE Funding Manual*, districts receive allocations based on the number of students in kindergarten through grade three who are eligible for the



federal free and reduced-price lunch program, on the average daily membership of grades four through twelve, and on the district's four-year average for the number of students in grades four through twelve scoring below basic on PACT.

Funds were also transferred into the high school diploma requirements program. These funds are allocated to districts to provide the necessary courses and teachers to equip students to meet the twenty-four units required for a high school diploma. Often districts cited the need to use these additional funds to pay for the salaries and fringe benefits of high school teachers. In Fiscal Year 2003-04 the legislature funded this program with \$23,931,950 in general funds.

Other significant funds were transferred to the local school innovation program. One objective of this program is "to allow districts and schools greater flexibility in providing targeted, coordinated programs of student assistance" (Section 59-139-05). Section 1A.29. of the 2003-04 General Appropriation Act states that funds allocated to Local School Innovation can be used by each school in accordance with its long-range school improvement plan. According to the *2003-04 SDE Funding Manual*, the funds may be expended for any EIA strategy or program. Funds may be retained at the district level if used for the direct support of schools in meeting their long-range plans and may include such activities as parenting, staff development, in-service training, technology, etc. In Fiscal Year 2003-04 the legislature appropriated \$20,888,245 in EIA revenues for this program.

<b>Program</b>	<b>Code*</b>	<b>Total Amount Transferred INTO:</b>	<b>% of Total Transferred:</b>
<b>Local School Innovation</b>	307	\$3,814,272.08	18.29%
Parenting/Family Literacy	313	\$55,000.00	0.26%
Gifted and Talented Academic	320	\$599,562.00	2.87%
Trainable and Profoundly Mentally Disabled Student Services	330	\$85,749.00	0.41%
Four-Year-Old Early Childhood	340	\$351,739.58	1.69%
<b>Academic Assistance K-3</b>	346	\$7,642,815.68	36.64%
<b>Academic Assistance 4-12</b>	348	\$3,721,002.98	17.84%
<b>High School Requirements</b>	901	\$4,488,563.63	21.52%
Alternative Schools	923	\$100,071.86	0.48%
<b>TOTAL:</b>		<b>\$20,858,776.81</b>	

\* 300 codes refer to EIA funds and 900 to General Fund programs.

In summary, school districts which used the flexibility proviso most often transferred funds that had been allocated for reduced class size and typically used those funds to pay for the salaries and fringe benefits of teachers. The

schools overwhelmingly adopted a class size ratio of 18:1 throughout the elementary schools rather than instituting a class size of 15:1 in grades one through three. Furthermore, transfers into other accounts such as increased high school diploma and the gifted and talented program were justified as being needed for teacher salaries and fringe benefits.

As reflected on the transfer forms submitted to the EOC, the Department of Education reviewed the transfer requests within one week of their submission. Furthermore, in the documentation provided to the EOC, all transfers were submitted with a written justification.

### **Non-Utilization of Flexibility Proviso**

Equally as informative as the information on the transfers is the lack of utilization of the transfer flexibility. Thirty school districts or 35% of all school districts requested no transfer of funds from either the Barnwell (Children's Endowment) Fund or from state revenue and EIA programs. These districts represent both large urban school districts and small rural districts, but disproportionately, the state's largest and most urban school districts did not utilize the flexibility proviso. Furthermore, there is no correlation between the fiscal autonomy of a district and its decision not to utilize the flexibility proviso. As the attached table illustrates, districts with total fiscal autonomy, districts with limited fiscal autonomy and districts with no fiscal authority opted not to transfer funds.

### **Districts Not Requesting Any Transfer of Funds Fiscal Year 2003-04**

Abbeville	<i>Clarendon 3</i>	Kershaw	Orangeburg 5	York 3
Bamberg 2	Dorchester 2	<b>Lexington 2</b>	<i>Saluda</i>	York 4
Barnwell 29	Fairfield	<b>Lexington 3</b>	<b>Spartanburg 6</b>	
<b>Berkeley</b>	Florence 4	<b>Lexington 5</b>	<b>Spartanburg 7</b>	
<b>Charleston</b>	Florence 5	<i>McCormick</i>	Williamsburg	
<b>Cherokee</b>	Greenville	Marion 7	York 1	
<i>Clarendon 1</i>	<i>Greenwood 52</i>	Oconee	York 2	

- Districts in bold have total fiscal independence while districts in italics have no fiscal authority. All other districts have limited fiscal autonomy. Source: The Relationship Between Fiscal Autonomy, Property Taxes and Student Performance Among South Carolina's School Districts prepared by Miley and Associates for the EOC, October 18, 2001.

**Summary:**

The analysis of the transfers requested under provisos 1.63 and 1A.49 of the 2003-04 General Appropriation Act reveals the following:

- A total of 55 school districts and one special school district utilized the proviso to transfer funds from one program to another. Thirty school districts, including many of the large urban school districts in the state, did not submit any transfer requests.
- The total amount of transfers from the Barnwell (Children's Endowment) Fund totaled \$8,429,451.56. The largest total amount of transfers requested by any one district from the Barnwell Fund totaled \$2,718,637.56. Of the total amount of Barnwell Funds which were eligible to be transferred, approximately 17% of these funds were actually transferred.
- The total amount of transfers from state and EIA revenue funds was \$20,858,776.81. The least amount transferred from any one program was \$141.60 and the largest transfer from any one line item was \$1,869,089. The least amount of transfers requested by any one district totaled \$2,381. The largest total amount of transfers requested by any one district totaled \$1,869,089. Of the total amount of state and EIA revenues which were eligible to be transferred, approximately 5.6% of these funds were actually transferred.
- Overwhelmingly, school districts utilized the flexibility proviso to pay for instructional salaries and related fringe benefits. The majority of districts opted not to maintain a class size of 15:1 in grades one through three, but instead provided uniform class sizes of 18:1 in all elementary grades. Districts that transferred funds from their Barnwell (Children's Endowment) Fund reallocated those funds to the general fund.
- It is impossible to determine the impact of the flexibility provisos on the academic achievement of students or on the short and long-term education objectives of the state during the first year of the provision's implementation. Because the flexibility provision is included in the 2004-05 General Appropriation Act, the EOC next year will analyze changes in the following indicators over the past two years: (1) PACT scores in grade 3, especially in districts that transferred their entire state allocation for reduce class size to other programs; (2) student teacher ratios for the core subjects; and (3) dollars spent per pupil.

# **APPENDIX**

**Funding Flexibility - Fiscal Year 2003-2004**  
**Provisos 1.63 and 1A.49**

**Deadline May 1**  
**All Transfers must be reported and completed by deadline**

**District Name:** \_\_\_\_\_

**Restricted State Revenue and EIA Transfers - Attach Justification for Each Transfer**

Transfer From (Include Program name and sub-fund \*, \*\*      Current Allocation      Transfer Amount (up to 100%)      Transfer to (Include Program name and sub-fund)


\* Transfers from Special Revenue (800 & 900) and EIA (300) to General Fund are not allowed except for existing provisions (I.e., TSS and fringe)

\*\* The following appropriations are excluded from this flexibility (both as transfers into and out): Teacher Salary Supplement/Fringe, National Board Certification, Principal/Teacher/Curriculum Specialists, Teacher Supply and Principal Salary Supplement , Parttime Benefits, Teacher of the Year Awards, Bus Driver Salary Supplement, Refurbishment of K-8 Science Kits and all Lottery funds.

District Approval:

Board Chair Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Superintendent Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Completed by: (please print) \_\_\_\_\_ Date: \_\_\_\_\_

Contact Phone No: \_\_\_\_\_

SDE Review: \_\_\_\_\_ Date: \_\_\_\_\_

**Questions related to the above form completion should be directed to the Office of Finance at 803-734-3605.**  
**The flexibility provision is to be evaluated annually by the Education Oversight Committee (EOC)**

# **SAMPLE ACCOUNTING TRANSACTIONS FOR FUNDING FLEXIBILITY**

## **Education Improvement Act:**

<u>FUND</u>	<u>SUBFUND</u>	<u>ACCOUNT NUMBER</u>	<u>TITLE</u>	<u>DEBIT</u>	<u>CREDIT</u>
EIA	320 - Gifted & Talented-Academic	422-710	Transfer to EIA Fund (Expenditure)	\$20,000	
EIA	346 - Academic Assistance K-3	422-710	Transfer to EIA Fund (Expenditure)	40,000	
EIA	307 - School Innovation Funds	5230	Transfer from EIA Fund (Revenue)		\$60,000

## **Restricted State Revenue:**

<u>FUND</u>	<u>SUBFUND</u>	<u>ACCOUNT NUMBER</u>	<u>TITLE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Special Revenue	929 - EAA Reduce Class Size, Grades 1-3	421-710	Transfer to Special Revenue Fund (Expenditure)	\$30,000	
Special Revenue	931 - EAA Summer School	421-710	Transfer to Special Revenue Fund (Expenditure)	10,000	
Special Revenue	901 - Increase HS Diploma Requirements	5220	Transfer from Special Revenue Fund (Revenue)		\$40,000

## **EIA to Restricted State:**

<u>FUND</u>	<u>SUBFUND</u>	<u>ACCOUNT NUMBER</u>	<u>TITLE</u>	<u>DEBIT</u>	<u>CREDIT</u>
EIA	320 - Gifted & Talented Academic	421-710	Transfer to Special Revenue Fund (Expenditure)	\$100,000	
Special Revenue	901 - Increase HS Diploma Requirements	5250	Transfer from EIA Fund (Revenue)		\$100,000

## **Children's Education Endowment:**

<u>FUND</u>	<u>SUBFUND</u>	<u>ACCOUNT NUMBER</u>	<u>TITLE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Building	500 - Children's Education Endowment	420-710	Transfer to General Fund (Expenditure)	\$100,000	
General	100-General	5250	Transfer from School Building Fund (Revenue)		\$100,000

**Questions related to the above accounting procedures should be directed to  
the Office of District Auditing and Field Services at 803-734-8180**

TABLE A

Summary of Fiscal Year 2003-04 Transfers from the Barnwell (Children's Endowment) Fund													
Transfer From										Transfer To			
District	1999 Projects	2000 Projects	2001 Projects	2002 Projects	2003 Projects	Year's Available Allocation	Transfer Amount	% of Allocation		Program Name	Code	Date Completed by District	Date Reviewed by SDE
Allendale	\$169,169.65					\$169,169.65	\$169,169.65	100.0%		General Fund	100	4/30/2004	5/3/2004
Anderson 4					\$70,743.06	\$70,743.06	\$70,743.06	100.0%		General Fund	100	4/28/2004	5/3/2004
Anderson 5			\$396,514.80			\$396,514.80	\$396,514.80	100.0%		General Fund	100	8/14/2003	8/18/2003
				\$237,225.89		\$237,225.89	\$237,225.89	100.0%		General Fund	100	8/14/2003	8/18/2003
					\$354,582.77	\$354,582.77	\$354,582.77	100.0%		General Fund	100	10/3/2003	10/8/2003
Bamberg 1					\$69,476.58	\$69,476.58	\$69,476.58	100.0%		General Fund	100	3/22/2004	3/26/2004
Barnwell 19					\$47,894.39	\$50,871.79	\$47,894.39	94.1%		General Fund	100	4/28/2004	4/28/2004
Barnwell 45					\$94,796.85	\$94,796.85	\$94,796.85	100.0%		Academic Assistance 4-12	348	4/28/2004	5/4/2004
Chester		\$24,963.55				\$24,963.55	\$24,963.55	100.0%		General Fund	100	4/26/2004	4/29/2004
			\$275,036.45			\$367,826.00	\$275,036.45	74.8%		General Fund	100	4/26/2004	4/29/2004
Chesterfield					\$273,947.14	\$273,947.14	\$273,947.14	100.0%		General Fund	100	4/12/2004	4/19/2004
Colleton					\$203,364.04	\$203,364.04	\$203,364.04	100.0%		General Fund	100	3/16/2004	3/22/2004
Edgefield			\$83,747.00			\$83,747.00	\$83,747.00	100.0%		General Fund	100	4/29/2004	5/3/2004
				\$66,253.00		\$205,398.00	\$66,253.00	32.3%		General Fund	100	4/29/2004	5/3/2004
Florence 1					\$392,233.47	\$392,233.47	\$392,233.47	100.0%		General Fund	100	10/1/2003	10/10/2003
				\$2,326,404.09		\$2,326,404.09	\$2,326,404.09	100.0%		General Fund	100	7/10/2003	8/18/2003

TABLE A

Summary of Fiscal Year 2003-04 Transfers from the Barnwell (Children's Endowment) Fund													
Transfer From										Transfer To			
District	1999 Projects	2000 Projects	2001 Projects	2002 Projects	2003 Projects	Year's Available Allocation	Transfer Amount	% of Allocation		Program Name	Code	Date Completed by District	Date Reviewed by SDE
Florence 3					\$33,000.00	\$143,898.65	\$33,000.00	22.9%		Academic Assistance 4-12	348	11/13/2003	11/19/2003
Hampton 1					\$150,000.00	\$357,480.00	\$150,000.00	42.0%		General Fund	100	10/24/2003	11/4/2003
Jasper					\$93,901.17	\$93,901.17	\$93,901.17	100.0%		General Fund	100	2/2/2004	2/6/2004
Marion 1					\$102,535.71	\$102,535.71	\$102,535.71	100.0%		General Fund	100	4/12/2004	4/18/2004
Marion 2				\$59,911.43		\$59,911.43	\$59,911.43	100.0%		General Fund	100	10/2/2003	10/14/2003
					\$72,017.77	\$72,017.77	\$72,017.77	100.0%		General Fund	100	10/2/2003	10/14/2003
Newberry	\$345,264.00					\$345,264.00	\$345,264.00	100.0%		General Fund	100	4/14/2004	4/19/2004
		\$290,504.00				\$290,504.00	\$290,504.00	100.0%		General Fund	100	4/14/2004	4/19/2004
			\$421,830.00			\$421,830.00	\$421,830.00	100.0%		General Fund	100	4/14/2004	4/19/2004
				\$161,949.54		\$161,949.54	\$161,949.54	100.0%		General Fund	100	4/14/2004	4/19/2004
					\$190,155.25	\$190,155.25	\$190,155.25	100.0%		General Fund	100	4/14/2004	4/19/2004
Orangeburg 3					\$129,589.00	\$129,589.00	\$129,589.00	100.0%		General Fund	100	4/20/2004	4/21/2004
Pickens					\$490,911.08	\$490,911.08	\$490,911.08	100.0%		General Fund	100	4/6/2004	4/6/2004
Spartanburg 1					\$144,577.94	\$144,577.94	\$144,577.94	100.0%		General Fund	100	10/17/2003	11/17/2003
Sumter 2					\$352,915.47	\$352,915.47	\$352,915.47	100.0%		General Fund	100	3/24/2004	3/26/2004
Sumter 17					\$304,036.47	\$304,036.47	\$304,036.47	100.0%		General Fund	100	10/22/2003	11/12/2003
TOTAL:	\$514,433.65	\$315,467.55	\$1,177,128.25	\$2,851,743.95	\$3,570,678.16	\$8,982,742.16	\$8,429,451.56						



TABLE B

Summary of Fiscal Year 2003-04

Transfers from EIA and State Revenue

Transfer From						Transfer To				
District	Program Name	Code	Current Allocation	Transfer Amount	% of Allocation	Program Name	Code	Explanation	Date Completed by District *	Date Reviewed by SDE
Aiken	Gifted and Talented Artistic	322	\$108,204.00	\$108,204.00	100.0%	Gifted and Talented Academic	320	Maintain pupil-teacher ratios	4/30/2004	4/30/2004
	Academic Assistance K-3	346	\$2,013,017.00	\$934,818.00	46.4%	Local School Innovation	307	Maintain pupil-teacher ratios	4/30/2004	4/30/2004
	Academic Assistance 4-12	348	\$2,027,196.00	\$500,000.00	24.7%	Local School Innovation	307	Maintain pupil-teacher ratios	4/30/2004	4/30/2004
	Middle School Initiative	934	\$225,230.43	\$225,230.43	100.0%	Local School Innovation	307	Pay teacher salaries and fringes	10/20/2003	4/30/2004
Allendale	Reduced Class Size	929	\$476,072.00	\$116,126.00	24.4%	Academic Assistance 4-12	348	Pay teacher salaries and fringe benefits	4/302004	5/3/2004
	Reduced Class Size	929	\$476,072.00	\$116,126.00	24.4%	Academic Assistance K-3	346	Pay teacher salaries and fringe benefits	4/302004	5/3/2004
	Reduced Class Size	929	\$476,072.00	\$243,820.00	51.2%	High School Diploma Requirements	901	Pay teacher salaries and fringe benefits	4/302004	5/3/2004
	Summer School	931	\$114,091.00	\$114,091.00	100.0%	Academic Assistance 4-12	348	Pay teacher salaries and fringe benefits	4/302004	5/3/2004
	Homework Centers	395	\$125,394.00	\$125,394.00	100.0%	Academic Assistance K-3	346	Pay teacher salaries and fringe benefits	4/302004	5/3/2004
	Gifted and Talented Academic	320	\$24,890.00	\$7,325.00	29.4%	Academic Assistance 4-12	348	Pay teacher salaries and fringe benefits	4/302004	5/3/2004
	Gifted and Talented Academic	320		\$16,816.00	67.6%	Academic Assistance K-3	346	Pay teacher salaries and fringe benefits	4/302004	5/3/2004
	Gifted and Talented Artistic	322	\$7,782.00	\$7,782.00	100.0%	Academic Assistance K-3	346	Pay teacher salaries and fringe benefits	4/302004	5/3/2004
	Retraining Grants	329	\$34,532.00	\$34,532.00	100.0%	Academic Assistance K-3	346	Pay teacher salaries and fringe benefits	4/302004	5/3/2004
	Local School Innovation	307	\$45,369.00	\$23,032.36	50.8%	Academic Assistance K-3	346	Pay teacher salaries and fringe benefits	4/302004	5/3/2004
	Vocational Equipment	325	\$36,688.00	\$13,154.57	35.9%	Academic Assistance 4-12	348	Pay teacher salaries and fringe benefits	4/302004	5/3/2004
	School to Work	392	\$12,538.00	\$12,538.00	100.0%	Academic Assistance 4-12	348	Pay teacher salaries and fringe benefits	4/302004	5/3/2004
Anderson 1	Summer School (Carry Forward)	931	\$88,604.35	\$88,604.35	100.0%	Local School Innovation	307	Fund classroom salaries at middle schools	11/17/2003	11/19/2003
	Academic Assistance K-3	346	\$417,483.00	\$41,748.00	10.0%	Academic Assistance 4-12	348	More students require academic assistance in 4-12 grades	11/17/2003	11/19/2003
	Critical Teaching Needs	327	\$7,574.00	\$7,574.00	100.0%	Local School Innovation	307	To supplement school and district-based academic initiatives	2/25/2004	3/8/2004
Anderson 2	Reduce Class Size	929	\$159,297.00	\$159,297.00	100.0%	Academic Assistance K-3	346	To provide broader area of instructional programming across K-3 curriculum	4/29/2004	5/3/2004

## TABLE B

## Summary of Fiscal Year 2003-04

### Transfers from EIA and State Revenue

[illegible]

## TABLE B

## Summary of Fiscal Year 2003-04

### Transfers from EIA and State Revenue

[illegible]

TABLE B

Summary of Fiscal Year 2003-04

Transfers from EIA and State Revenue

Transfer From						Transfer To				
District	Program Name	Code	Current Allocation	Transfer Amount	% of Allocation	Program Name	Code	Explanation	Date Completed by District *	Date Reviewed by SDE
Darlington	Reduced Class Size	929	\$714,941.00	\$714,941.00	100.0%	Academic Assistance K-3	346	Enhance instructional program by providing better academic assistance to children	2/2/2004	2/17/2004
Dillon 1	Gifted and Talented Artistic	322	\$4,007.00	\$4,007.00	100.0%	Gifted and Talented Academic	320	No art teacher hired for the year and needed more funding for academic portion of Gifted and Talented Program	4/30/2004	5/3/2004
	Vocational Equipment	325	\$29,385.47	\$23,752.00	80.8%	Gifted and Talented Academic	320	Received a technology grant which can replace these funds	4/30/2004	5/3/2004
	Vocational Equipment	325		\$5,633.47	19.2%	Local School Innovation	307		4/30/2004	5/3/2004
	Professional Development on the Standards	334	\$24,500.00	\$19,000.00	77.6%	Local School Innovation	307	Used carry over professional development funds and other funding sources to provide development costs.	4/30/2004	5/3/2004
	Retraining Grants (Includes Carry Forward)	327	\$10,000.00	\$6,289.00	62.9%	Local School Innovation	307	These are carry forward funds for retraining grants. Costs associated with local school innovation exceed allocation.	4/30/2004	5/3/2004
	Retraining Grants (Includes Carry Forward)	327	\$10,000.00	\$3,711.00	37.1%	Four-Year-Old Early Childhood	340	These are carry forward funds for retraining grants. Costs of four-year-old program exceeded allocation by \$3,711.	4/30/2004	5/3/2004
Dillon 2	Critical Teaching Needs	327	\$2,913.00	\$2,913.00	100.0%	Local School Innovation	307	Pay portion of a teacher's salary	10/29/2003	11/13/2003
	Summer School (Includes Carry Forward)	931	\$187,322.00	\$187,322.00	100.0%	Academic Assistance 4-12	348	Instructional Salaries	3/31/2004	4/5/2004
Dillon 3	Critical Teaching Needs	327	\$2,381.00	\$2,381.00	100.0%	Academic Assistance 4-12	348	Fund a teacher's salary	8/21/2003	9/4/2003
Dorchester 4	Reduce Class Size	929	\$149,815.00	\$45,051.00	30.1%	High School Diploma	901	Could not maintain 15:1 ratio and needed funds to pay for salaries and fringes for high school teachers	4/30/2004	4/30/2004
Florence 2	Reduce Class Size	929	\$65,995.00	\$65,995.00	100.0%	Academic Assistance K-3	346	Instead of 15:1 ratio, the district is maintain a 18:1 ratio. Transfer will fund salaries of teachers in K-3.	3/22/2004	3/25/2004
Florence 3	Critical Teaching Needs	327	\$3,154.00	\$2,969.00	94.1%	Academic Assistance 4-12	348	Cover salaries, benefits and other expenditure due to the 4.539% revenue reduction in EIA funds	4/28/2004	5/3/2004

TABLE B

Summary of Fiscal Year 2003-04

Transfers from EIA and State Revenue

Transfer From						Transfer To				
District	Program Name	Code	Current Allocation	Transfer Amount	% of Allocation	Program Name	Code	Explanation	Date Completed by District *	Date Reviewed by SDE
Georgetown	Summer School	931	\$361,203.00	\$84,000.00	23.3%	Local School Innovation	307	Alternative sources and carry forwards to provide summer school and academic assistance. In turn, the funds for local school innovation will pay for classroom teachers.	4/29/2004	5/3/2004
	Academic Assistance K-3	346	\$928,692.00	\$154,000.00	16.6%	Local School Innovation	307	Alternative sources and carry forwards to provide summer school and academic assistance. In turn, the funds for local school innovation will pay for classroom teachers.	4/29/2004	5/3/2004
Greenwood 50	Reduce Class Size 1-3	929	\$483,202.00	\$483,202.00	100.0%	High School Diploma Requirements	901	To fund additional secondary teachers in high school	12/15/2003	12/18/2003
Greenwood 51	Summer School (Includes Carry Forward)	931	\$96,787.10	\$45,808.04	47.3%	Academic Assistance 4-12	348	Fund learning lab with computer stations and printers, assessment of academic progress and for remediation, research and enrichment for students in grades 7-9 and grades 10-12	3/30/2004	4/1/2004
		931		\$3,571.64	3.7%	Academic Assistance K-3	346	Purchase content area literature for classroom libraries in grades 1-3 to support integration of science and social student standards into English/Language Arts and Math in grades 1-3	3/30/2004	4/1/2004
		931		\$5,932.53	6.1%		932	To pay for a free after-school enrichment program	4/29/2004	5/3/2004
		931		\$25,000.00	25.8%	Academic Assistance 4-12	348	Salaries and fringes for a teacher	4/29/2004	5/3/2004
Hampton 1	Summer School	931	\$93,771.00	\$93,771.00	100.0%	Four Year Old Early Childhood	340	For instructional salaries	4/27/2004	4/28/2004
	Parenting/Family Literacy	313	\$43,396.91	\$43,396.91	100.0%	Four Year Old Early Childhood	340	For instructional salaries	4/27/2004	4/28/2004
	Gifted and Talented Artistic	322	\$11,794.00	\$11,794.00	100.0%	Gifted and Talented Academic	320	For instructional salaries	4/27/2004	4/28/2004
	Academic Assistance K-3	346	\$254,794.00	\$5,000.00	2.0%	Gifted and Talented Academic	320	For instructional salaries	4/27/2004	4/28/2004
	Academic Assistance K-3	346	\$254,794.00	\$60,000.00	23.5%	Four Year Old Early Childhood	340	For instructional salaries	4/27/2004	4/28/2004

TABLE B

Summary of Fiscal Year 2003-04

Transfers from EIA and State Revenue

Transfer From						Transfer To				
District	Program Name	Code	Current Allocation	Transfer Amount	% of Allocation	Program Name	Code	Explanation	Date Completed by District *	Date Reviewed by SDE
Hampton 2	Reduce Class Size	929	\$114,922.00	\$114,922.00	100.0%	Academic Assistance K-3	346	District will reduce first grade class sizes and provide teacher assistants in all first grade classrooms	4/20/2004	4/27/2004
	Local School Innovation	307	\$52,447.00	\$35,000.00	66.7%	Academic Assistance K-3	346	District will reduce first grade class sizes and provide teacher assistants in all first grade classrooms	4/20/2004	4/27/2004
Horry	Academic Assistance K-3	346	\$2,604,605.00	\$596,545.00	22.9%	Local School Innovation	307	To provide funding for supplemental reading materials for reading intervention with target population learning disabled students and for NMB Continuous Progress which targets at risk students of all grade levels	4/28/2004	4/30/2004
	Retraining Grants (includes Carry Forward)	329	\$59,910.75	\$50,334.00	84.0%	Local School Innovation	307	These carry forward funds were used to purchase computers for MAP assessment, computer tables, computer chairs and software	4/2/2004	4/5/2004
Jasper	Reduce Class Size	929	\$761,715.19	\$464,827.90	61.0%	High School Diploma Requirements	901	Unable to maintain class size of 15:1 and will use funds to keep smaller class sizes and pay teacher salaries	3/18/2004	4/6/2004
		929		\$296,887.29	39.0%	Academic Assistance 4-12	348	Unable to maintain class size of 15:1 and will use funds to keep smaller class sizes and pay teacher salaries	3/18/2004	4/6/2004
Lancaster	Summer School	931	\$434,276.00	\$326,052.00	75.1%	Academic Assistance 4-12	348	To provide academic assistance during the school day and after school through the year whenever the assistance is most appropriate and instructionally helpful for the students. Summer assistance will still be provided	3/16/2004	3/22/2004
	Reduce Class Size	929	\$508,234.00	\$508,234.00	100.0%	Academic Assistance K-3	346	To serve more students effectively without overloading any one class because of the 15:1 student-teacher ratio requirements	3/16/2004	3/22/2004
	Local School Innovation	307	\$370,632.00	\$369,404.00	99.7%	Academic Assistance 4-12	348	To continue innovate programs such as Fast for Word and Corrective Reading at the middle and high school levels	3/16/2004	3/22/2004
Laurens 55	Reduce Class Size	929	\$326,939.00	\$326,939.00	100.0%	High School Diploma Requirements	901	Cover cost of high school classroom teachers' salaries and benefits	3/24/2004	3/29/2004

TABLE B

Summary of Fiscal Year 2003-04

Transfers from EIA and State Revenue

Transfer From							Transfer To				
District	Program Name	Code	Current Allocation	Transfer Amount	% of Allocation		Program Name	Code	Explanation	Date Completed by District *	Date Reviewed by SDE
Laurens 56	Reduce Class Size	929	\$181,295.00	\$181,295.00	100.0%		High School Diploma Requirements	901	Fund instructional salaries of high school teachers	4/26/2004	4/27/2004
	School Resource Officer	933	\$34,500.00	\$9,435.00	27.3%		High School Diploma Requirements	901	Fund instructional salaries of high school teachers	4/26/2004	4/27/2004
	Academic Assistance K-3	346	\$310,198.00	\$69,510.00	22.4%		TMH	330	Fund staff in special needs program	4/26/2004	4/27/2004
	Parenting/Family Literacy	313	\$34,099.00	\$16,239.00	47.6%		TMH	330	Fund staff in special needs program	4/26/2004	4/27/2004
	Vocational Equipment	325	\$25,805.00	\$25,805.00	100.0%		Gifted and Talented Academic	320	Fund instructional staff	4/26/2004	4/27/2004
	Vocational Equipment	905	\$31,248.00	\$31,248.00	100.0%		High School Diploma Requirements	901	Fund instructional salaries of high school teachers	4/26/2004	4/27/2004
Lee	Reduce Class Size	929	\$904,537.00	\$218,819.00	24.2%		Academic Assistance 4-12	348	For instructional purposes	4/28/2004	5/3/2004
				\$685,718.00	75.8%		Academic Assistance K-3	346	For instructional purposes	4/28/2004	5/3/2004
Lexington 1	Reduce Class Size	929	496,476.00	\$496,476.00	100.0%		Local School Innovation	307	Increase class size from 15:1 to 18:1 in 1-3; but also reduces class size at 18:1 in K.	1/5/2004	1/12/2004
Lexington 4	Reduce Class Size	929	214,293.00	\$214,293.00	100.0%		Academic Assistance K-3	346	Unable to meet 1:15 ratio but will use funds to lower class size in primary grades	4/21/2004	4/21/2004
Marion 1	Reduce Class Size	929	\$235,532.00	\$235,532.00	100.0%		Academic Assistance K-3	346	Increase class size from 1:15 to 1:18 in 1-3; but maintains class size at 1:18 in K.	12/18/2003	12/29/2003
	Critical Teaching Needs	327	\$2,878.00	\$2,878.00	100.0%		Local School Innovation	307	To fund partially a teacher's salary	10/7/2003	1/7/2004
	Summer School	931	\$163,816.00	\$70,000.00	42.7%		Academic Assistance K-3	346	Fund summer school instructional program in grades 1 and 2	4/12/2004	4/18/2004
Marion 2	Reduce Class Size	929	\$160,814.00	\$160,814.00	100.0%		Academic Assistance K-3	346	Teacher salaries and fringes	10/2/2003	10/14/2003

TABLE B

Summary of Fiscal Year 2003-04

Transfers from EIA and State Revenue

Transfer From						Transfer To				
District	Program Name	Code	Current Allocation	Transfer Amount	% of Allocation	Program Name	Code	Explanation	Date Completed by District *	Date Reviewed by SDE
Marlboro	Reduce Class Size	929	\$363,349.00	\$363,349.00	100.0%	Academic Assistance K-3	346	Fund smaller class sizes in K-3 program	4/29/2004	4/29/2004
	Critical Teaching Needs	327	\$3,351.00	\$3,351.00	100.0%	Academic Assistance K-3	346	Fund smaller class sizes in K-3 program	4/29/2004	4/29/2004
Orangeburg 3	Homework Centers	395	\$83,596.00	\$50,860.67	60.8%	Four-Year Old Early Childhood	340	To continue services that were funded by First Steps in FY2002-03	4/20/2004	4/21/2004
	Academic Assistance 4-12	348	\$508,926.00	\$55,000.00	10.8%	Parenting/Family Literacy	313	To continue services that were funded by First Steps in FY2002-03	4/20/2004	4/21/2004
	Retraining Grants	329	\$56,007.00	\$25,000.00	44.6%	Alternative Schools	923	Fund three additional teachers	4/20/2004	4/21/2004
	Intervention	370	\$130,000.00	\$30,000.00	23.1%	Alternative Schools	923	Fund three additional teachers	4/20/2004	4/21/2004
	School Resource Officer	933	\$69,000.00	\$21,500.00	31.2%	Alternative Schools	923	Fund three additional teachers	4/20/2004	4/21/2004
	Middle School Initiative	934	\$29,639.33	\$17,639.33	59.5%	Alternative Schools	923	Fund three additional teachers	4/20/2004	4/21/2004
Orangeburg 4	Reduce Class Size	929	\$267,013.00	\$267,013.00	100.0%	High School Diploma Requirements	901	Offset direct instructional costs associated with increase in high school diploma requirements. Will help pay for salaries and fringe benefit costs for math and science teachers.	2/24/2004	2/26/2004
	Academic Assistance 4-12	348	\$426,498.00	\$35,000.00	8.2%	Academic Assistance K-3	346	To offset costs associated with K-3 reduce class size initiatives. Transfer will help pay for salaries and fringe benefit costs in the K-3 program	2/24/2004	2/26/2004
Pickens	Local School Innovation	307	\$513,602.00	\$245,000.00	47.7%	Gifted and Talented Academic	320	Fund direct classroom instructional needs, primarily funding of teacher salaries and benefits	5/2/2004	5/3/2004
	High School Diploma Requirements	901	\$544,639.00	\$176,000.00	32.3%	Gifted and Talented Academic	320	Fund direct classroom instructional needs, primarily funding of teacher salaries and benefits	5/2/2004	5/3/2004
	Reduce Class Size	929	\$616,329.00	\$616,329.00	100.0%	Academic Assistance K-3	346	Fund direct classroom instructional needs, primarily funding of teacher salaries and benefits	5/2/2004	5/3/2004



TABLE B

Summary of Fiscal Year 2003-04

Transfers from EIA and State Revenue

Transfer From							Transfer To				
District	Program Name	Code	Current Allocation	Transfer Amount	% of Allocation		Program Name	Code	Explanation	Date Completed by District *	Date Reviewed by SDE
Richland 1	Academic Assistance K-3	346	\$2,684,821.00	\$100,000.00	3.7%		Four-Year Old Early Childhood	340	Expand number of children served	5/3/2004	5/3/2004
		346		\$899,000.00	33.5%		Academic Assistance 4-12	348	Upgrade curricular and assessment programs and services in grades 4-12	5/3/2004	5/3/2004
	High School Diploma Requirements	901	\$947,432.00	\$295,000.00	31.1%		Academic Assistance 4-12	348	Upgrade curricular and assessment programs and services in grades 4-12	5/3/2004	5/3/2004
Richland 2	Reduce Class Size	929	\$633,017.00	\$633,017.00	100.0%		Increase High School Diploma	901	To use funds for instructional salaries and benefits at high school level	4/27/2004	5/3/2004
Spartanburg 1	Vocational Equipment	905	\$26,231.00	\$26,231.00	100.0%		Increase High School Diploma	901	Pay salary and fringes of an additional teacher added due to increased enrollment at the high school level	4/21/2004	4/26/2004
	Career & Technology	325	\$21,662.00	\$18,662.00	86.2%		Increase High School Diploma	901	Pay salary and fringes of an additional teacher added due to increased enrollment at the high school level	4/21/2004	4/26/2004
Spartanburg 2	Parenting/Family Literacy	313	\$64,372.32	\$33,112.32	51.4%		Local School Innovation	307	Flexibility needed to accommodate direct classroom instructional expenses and to accommodate 1:18 teacher ratios	4/27/2004	4/29/2004
	Professional Development on the Standards	334	\$34,500.00	\$34,500.00	100.0%		Local School Innovation	307	Flexibility needed to accommodate direct classroom instructional expenses and to accommodate 1:18 teacher ratios	4/27/2004	4/29/2004
	Alternative Schools	923	\$87,188.00	\$19,543.00	22.4%		Local School Innovation	307	Flexibility needed to accommodate direct classroom instructional expenses and to accommodate 1:18 teacher ratios	4/27/2004	4/29/2004
	Reduce Class Size	929	\$320,870.00	\$320,870.00	100.0%		Local School Innovation	307	Flexibility needed to accommodate direct classroom instructional expenses and to accommodate 1:18 teacher ratios	4/27/2004	4/29/2004
	Summer School	931	\$157,758.00	\$157,758.00	100.0%		Local School Innovation	307	Flexibility needed to accommodate direct classroom instructional expenses and to accommodate 1:18 teacher ratios	4/27/2004	4/29/2004
Spartanburg 3	Reduce Class Size	929	\$152,850.00	\$71,764.00	47.0%		High School Diploma Requirements	901	Experiencing additional diploma credit needs for students who are complying with the 24 credit hour requirement	4/30/2004	4/30/2004
	Academic Assistance 4-12	348	\$239,787.00	\$50,152.00	20.9%		Academic Assistance K-3	346	Increased need in the K-3 area as opposed to the 4-12 level	4/30/2004	4/30/2004

TABLE B

Summary of Fiscal Year 2003-04

Transfers from EIA and State Revenue

Transfer From						Transfer To					
District	Program Name	Code	Current Allocation	Transfer Amount	% of Allocation	Program Name	Code	Explanation	Date Completed by District *	Date Reviewed by SDE	
Spartanburg 4	Reduce Class Size	929	\$131,989.00	\$131,989.00	100.0%	Academic Assistance K-3	346	Increase class size from 1:15 to 1:18 in 1-3; but maintains class size at 1:18 in K.	12/1/2003	12/15/2003	
	Reduce Class Size Carryover	229	\$12,490.00	\$12,490.00	100.0%	Academic Assistance K-3	346	Increase class size from 1:15 to 1:18 in 1-3; but maintains class size at 1:18 in K.	12/1/2003	12/15/2003	
	Vocational Equipment	905	\$41,971.00	\$5,000.00	11.9%	Academic Assistance K-3	346	To provide instructional technology for students and teachers	4/20/2004	5/3/2004	
		905		\$15,000.00	35.7%	Academic Assistance 4-12	348	To provide instructional technology for students and teachers	4/20/2004	5/3/2004	
Spartanburg 5	Reduce Class Size	929	\$236,670.00	\$236,670.00	100.0%	Academic Assistance K-3	346	Increase class size from 1:15 to 1:18 in 1-3; but maintains class size at 1:18 in K.	8/25/2003	8/27/2003	
Sumter 2	Reduce Class Size	929	\$624,673.00	\$624,673.00	100.0%	High School Diploma Requirements	901	Fund high school instructional salaries that would otherwise have been paid from EFA funds that were reduced	3/24/2004	3/26/2004	
Sumter 17	Reduce Class Size	929	\$501,786.00	\$501,786.00	100.0%	High School Diploma Requirements	901	Fund high school salaries that have been under funded because of state revenue reductions	3/24/2004	3/29/2004	
Union	Vocational Equipment	325	\$37,694.00	\$7,000.00	18.6%	Academic Assistance 4-12	348	Maintain class size ratios despite reductions in local revenues due to falling assessed valuations	4/30/2004	4/30/2004	
	Critical Teaching Needs	327	\$3,529.00	\$3,529.00	100.0%	Academic Assistance 4-12	348	Maintain class size ratios despite reductions in local revenues due to falling assessed valuations	4/30/2004	4/30/2004	
	Retraining Grants	329	\$34,961.00	\$13,500.00	38.6%	Academic Assistance 4-12	348	Maintain class size ratios despite reductions in local revenues due to falling assessed valuations	4/30/2004	4/30/2004	
	Professional Development on the Standards	334	\$17,080.00	\$4,000.00	23.4%	Academic Assistance K-3	346	Maintain class size ratios despite reductions in local revenues due to falling assessed valuations	4/30/2004	4/30/2004	
	Four Year Old Early Childhood	340	\$185,286.00	\$8,200.00	4.4%	Academic Assistance K-3	346	Maintain class size ratios despite reductions in local revenues due to falling assessed valuations	4/30/2004	4/30/2004	
	Reading Recovery	349	\$88,157.00	\$24,300.00	27.6%	Academic Assistance K-3	346	Maintain class size ratios despite reductions in local revenues due to falling assessed valuations	4/30/2004	4/30/2004	

TABLE B

Summary of Fiscal Year 2003-04

Transfers from EIA and State Revenue

Transfer From						Transfer To				
District	Program Name	Code	Current Allocation	Transfer Amount	% of Allocation	Program Name	Code	Explanation	Date Completed by District *	Date Reviewed by SDE
Union	Homework Centers	395	\$41,798.00	\$6,000.00	14.4%	Academic Assistance 4-12	348	Maintain class size ratios despite reductions in local revenues due to falling assessed valuations	4/30/2004	4/30/2004
	Adult Education - Literacy	914	\$46,500.00	\$6,500.00	14.0%	Academic Assistance 4-12	348	Maintain class size ratios despite reductions in local revenues due to falling assessed valuations	4/30/2004	4/30/2004
	Adult Education - Basic	918	\$397,362.00	\$15,000.00	3.8%	Academic Assistance 4-12	348	Maintain class size ratios despite reductions in local revenues due to falling assessed valuations	4/30/2004	4/30/2004
	Alternative Schools Program	923	\$116,250.00	\$4,475.00	3.8%	Local School Innovation	307	Maintain class size ratios despite reductions in local revenues due to falling assessed valuations	4/30/2004	4/30/2004
		923		\$78,325.00	67.4%	Academic Assistance 4-12	348	Maintain class size ratios despite reductions in local revenues due to falling assessed valuations	4/30/2004	4/30/2004
	Reduce Class Size	929	\$281,804.00	\$281,804.00	100.0%	Academic Assistance K-3	346	Maintain class size ratios despite reductions in local revenues due to falling assessed valuations	4/30/2004	4/30/2004
	Summer School	931	\$194,737.00	\$29,550.00	15.2%	Academic Assistance K-3	346	Maintain class size ratios despite reductions in local revenues due to falling assessed valuations	4/30/2004	4/30/2004
		931		\$59,200.00	30.4%	Academic Assistance 4-12	348	Maintain class size ratios despite reductions in local revenues due to falling assessed valuations	4/30/2004	4/30/2004
Palmetto Unified	Professional Development on the Standards	334	\$19,353.00	\$19,353.00	100.0%	Academic Assistance 4-12	348	To fund salaries of reading teachers for EFA eligible students	4/29/2004	4/29/2004
TOTAL			\$34,903,939.27	\$20,858,776.81						
* Date of last required signature recorded on transfer form.										

**TABLE C**

	EIA State Allocation		State Revenue Allocation
Program	Fiscal Year 2003-04	Program	Fiscal Year 2003-04
School Innovation Funds	\$20,888,245	Nursing Program	\$605,126
Arts in Education	\$1,597,584	Summer School	\$21,000,000
Parenting/Family Literacy	\$5,808,046	Increase High School Diploma Requirements	\$23,931,950
Advanced Placement Courses	\$2,633,814	Alternative Schools Program	\$10,976,277
Advanced Placement Singleton	\$500,000	Career and Technology Equipment	\$4,848,022
Gifted and Talented Academic	\$25,607,780	Reduce Class Size	\$35,491,067
Gifted and Talented Artistic	\$2,939,753	Home Schooling	\$900,000
Junior Scholars Program	\$51,558	Preschool Programs for Children with Disabilities	\$3,973,584
Career and Technology Education Equipment	\$4,151,978	School Lunch Supervisor	\$532,966
Critical Teaching Needs	\$602,911	School Lunch Program Aid	\$413,606
EAA Retraining Grants	\$4,628,645	Adult Education Basic	\$11,879,898
Trainable and Profoundly Mentally Disabled Student Services	\$4,105,017	Workforce Initiative -0 Adult Education	\$213,018
Professional Development on the Standards	\$6,646,260	Adult Education Literacy	\$2,300,000
Governor's Institute of Reading	\$1,312,874	Excellence in Middle Schools	\$5,000,000
Early Childhood Program	\$22,870,783	School Safety Officers	\$6,894,032
Academic Assistance K-3	\$60,430,446	School Technology Initiative	\$2,000,000
Academic Assistance 4-12	\$55,781,951	Attendance Supervisor Salary	\$532,966
Academic Assistance Reading Recovery	\$2,730,000	ADEPT	\$2,267,991
Adult Education Remedial	\$1,000,000		
Mathematics and Science Centers	\$3,038,290		
EAA Palmetto Gold and Silver Awards	\$1,000,000		
School-to-Work Transition Act	\$4,257,742		
EAA Homework Center Awards	\$2,067,936		
<b>TOTAL:</b>	<b>\$234,651,613</b>	<b>TOTAL:</b>	<b>\$133,760,503</b>
<b>GRAND TOTAL EIA &amp; RESTRICTED STATE FUNDING:</b>		<b>\$368,412,116</b>	